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Does Consumer Empathy Influence Consumer Responses to Strategic Corporate Social Responsibility? The Dual Mediation of Moral Identity

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Abstract: The present study examined consumer responses to strategic corporate social responsibility (CSR) from the perspectives of consumer moral emotions (empathy) and cognition (moral identity), and investigated charitable activities conducted by convenience stores in Taiwan from theoretical and practical perspectives. The research method involved a comparison between two actual charitable activities conducted by convenience stores, namely "donation platform services" and "cause-related marketing". A questionnaire was distributed into four regions spanning southern to northern Taiwan by using a convenient sampling method, and 332 valid responses were collected. The present study employed structural equation modelling to verify its hypotheses. In terms of theoretical contributions, the present study constructed two theoretical models and subsequently verified that empathy influences moral identity; this constitutes a major contribution to investigations of the causal relationship between moral emotions and cognitive theory. In practice, the present study recommends that convenience stores implement more cause-related marketing to reduce consumer suspicions that firms are motivated purely by profit and increase consumer trust in firms. Subsequent studies are recommended to conduct in-depth investigations of the underlying causes of moral identity internalization and symbolization generating different responses in consumers, as well as other possible situational variables.

Keywords: empathy; strategic CSR; consumer responses; moral identity internalization; moral identity symbolization; dual mediation; convenience stores

1. Introduction

Corporate social responsibility (CSR) is currently a trending research topic in the management field because an increasing number of firms are using CSR as a tool to enhance goodwill and financial performance [1]. However, continually emerging cases of corporate irresponsibility, such as financial report scandals, environmental pollution, and illegal actions of firms, have caused consumers to question CSR and express uncertainty regarding how CSR activities contribute to society [2,3]. Because of the increasing number of irresponsible firms and excessive overflow of CSR information, consumers are suspicious of firms' CSR motivations [1–4] and tend to be less concerned with what a firm has done and more concerned with why the firm has done those things [5]. Therefore, the focus of current CSR research is identifying methods to enhance the usefulness of CSR communication strategies [6].

Scholars have held differing views on CSR. For instance, according to Friedman (1970) [7], firms need only to comply with legal standards and do not need to invest more funds in linking social

expenditure, the latter of which places firms at a competitive disadvantage. Friedman (1970) [7] believed that CSR is a firm's "hypocritical window-dressing" behaviour. However, according to stakeholder theory [8], firms must be responsible for all their stakeholders; when a firm maintains more favourable relationships with its stakeholders, the firm will be more successful in the long run. The aforementioned assertions reveal that the perspectives on CSR of Friedman and Freeman are in conflict with each other. This explains the dilemma faced by firms regarding CSR: firms must earn profit while considering social welfare. Therefore, under immense social pressure, present-day firms use strategic CSR to contribute to social welfare, ensure financial profitability, and achieve win-win goals for firms and society [9].

In recent years, social pressure has forced convenience stores in Taiwan to actively implement CSR activities. Theoretically, CSR communication conveys corporate identity and ethical corporate perceptions. From the perspective of CSR communication channels, firms often relay CSR activities on official websites and use methods such as television commercials, newspapers and magazines, digital signage, and product packaging to convey their contributions to CSR [10]. However, research has concluded that only a small number of consumers consider whether a firm has fulfilled their CSR when purchasing products [11]. In other words, if consumers do not have access to sufficient CSR-related information, when making consumption decisions, they base decisions on their own views of CSR. If firms cannot provide persuasive information, consumers easily fall into making subjective evaluations; for instance, some consumers are especially concerned about environment, cheap labour, or sweatshop-related issues [12], some are more sensitive to the authentic charity of firms [13], and some are repelled by the "ingratiation" of firms, particularly when firms wish to be seen as virtuous rather than genuinely being virtuous [14]. According to statistics, at the end of 2014, there were more than 10,000 convenience stores in Taiwan [15]. The most recent statistics in 2016 recorded 10,199 stores; this indicated an average of one convenience store for every 2304 people, which constitutes the highest density of convenience stores worldwide [15]. Because convenience stores have an inseparable influence on the lives of Taiwanese people, the present study conducted an in-depth investigation of consumers' perspectives of the CSR activities that convenience stores engaged in.

According to research, the most common CSR activities include cause-related marketing (CRM) and cash donations [16], where funds are raised for socially vulnerable groups and nonprofit organizations (NPOs). The present study searched for CSR-related information on the websites of the four major convenience stores in Taiwan and found that convenience stores primarily promoted social welfare on their websites by encouraging the public to engage in charity work and providing the public with a convenient "donation platform (change donation)". Because donors in the charity activities of convenience stores are consumers rather than firms (excluding CRM), the role of consumer empathy may vary among different charity activities. Consumers' levels of empathy may influence their response behaviours to charity activities.

Overall, consumers' purchases of cause-related products represent their support of charity organizations and are viewed as morally sensitive actions [17]. In other words, consumer behaviour is a means for consumers to show their approval of the organizations' actions [18,19], where moral identity is an aspect of social identity [20]. Studies have confirmed that the moral identities of consumers influence their purchase intention toward CRM sponsor brands [20] and that methods of implementing CSR evoke the moral emotions of consumers, thereby generating behavioural responses [21]. According to Kim and Jonson (2013) [22], moral emotions influence charitable behaviours. Convenience stores believe that charity and change donations and CRM that they provide are part of CSR; however, this is the firm's perspective; the perspective of consumers is unknown. From the perspective of consumer emotion, the present study examined responses to strategic CSR and the charity activities of convenience stores in Taiwan from theoretical and practical perspectives. Because the purported charity activities of convenience stores are methods of implementing CSR, they have considerable influence on societal and consumer perceptions. The convenience store industry in Taiwan is globally renowned and its charity activities exhibit local characteristics. Therefore, the results

of academic research may serve as a reference for practical fields to understand which charity activities conform to the expectations of consumers and society and may generate greater comprehensive benefits for CSR communication among firms.

2. Literature Review and Research Hypotheses

2.1. Strategic CSR and Consumer Perspectives

According to a literature review, CSR approaches can primarily be divided into the following types. First, the CSR of a firm must be integrated with its baseline operations and maximum benefits must be provided to society and the environment; this CSR approach is called strategic CSR [23,24]. This approach argues that CSR contributes to driving the competitiveness of a firm rather than merely emphasizing the ethical obligations of firms or managers toward society [25,26]. Porter and Kramer (2011) [27] emphasized that corporate philanthropy and business strategies should link to the relationship between societal and environmental benefits; if the connecting relationships of both sides can be promoted, greater benefits can be achieved for both parties. The second CSR approach is to view corporate philanthropy as a contribution to society; this approach involves only a small amount of commercial interest, perhaps even without consideration of corporate profit, and thus adopts altruism as a starting point. This approach is referred to as altruistic CSR [28,29] or philanthropic responsibility [30]. However, for many firms, the use of charity work and CSR to support business strategies is increasingly common [31]. The investment of firms in CSR is primarily derived from the pressure of stakeholders, including the government, NPOs, international juridical persons, shareholders (including individuals and institutions), and activity participants. Studies have confirmed that corporate philanthropy influences the actual and potential favourable attitudes of consumers toward firms, thereby influencing their loyalty to the products and services of firms and their subsequent behaviours [31,32], particularly in relation to CRM [33,34]. In addition, literature has indicated that corporate philanthropy and CRM are both CSR strategies, and thus both influence consumer beliefs and attitudes toward firm products [35]. More precisely, consumers' opinions of firm CSR influence their assessments of firm products [36] or their evaluations of firms [37]. Moreover, empirical studies have found that corporate philanthropy can strengthen relationships between firms and customers [38].

A study by Peloza and Shang (2011) [39] found that 65% of primary CSR activities are charity activities which commonly adopt CRM approaches; that is, charitable donations and commercial sales behaviours are linked and account for 29% of all charitable activities. This is followed by pure cash donations, which account for 19%. Because the donors of donation platforms in convenience stores in Taiwan are all consumers, firms merely play the role of transferring donations to charity organizations. Thus, concerning charitable CSR activities, a firm has fulfilled its responsibility only when it actually provides cash donations itself [16]. However, because convenience stores classify their donation platforms as CSR activities, this study classified these activities as strategic CSR. Furthermore, because donors for donation platform services provided by convenience stores are consumers, the charitable activities of convenience stores should be classified as "strategic philanthropy". Nevertheless, questions remain to be answered regarding whether corporate philanthropy is altruistic or self-serving and whether corporate philanthropy is considered cost or revenue by firms. Academically, the notion of "corporate hypocrisy" has been proposed [39], and some scholars have criticized that supposed corporate philanthropy is merely "enlightened self-interest" [34]. Scepticism and distrust among consumers can lead to a perception of "cause-exploitative marketing" toward philanthropic strategies with poorer corporate design [34,40]. A legitimate question can be asked as to whether corporate philanthropy can be considered philanthropy when it becomes a marketing strategy, because true philanthropy does not strive for commercial returns (i.e., it entails a nonreciprocal situation) [35]. Some portions of the purported "charity" of convenience stores are not genuinely paid by the firms themselves but rather by consumer donations. However, convenience stores encourage such charitable

activities to be viewed as contributions of firms to CSR, thereby enhancing the corporate image and indirectly earning profits. Research has confirmed that consumers dislike attempts of firms to present themselves as having purely public service motives and hide strategic benefits behind philanthropy [2]. Donation platform services do not show whether firms have made substantial donations, and CRM is where firms use consumer participation in cause-related consumption and donate a portion of profits to charity organizations [34]. These two essentially different forms of philanthropy can enable firms to obtain tangible or intangible assets. Therefore, the present study examined the influence of various strategic CSR activities on consumer emotions and perceptions and the possible resultant response behaviours (corporate evaluation and purchase intention) from the perspective of consumer moral emotions.

2.2. Effect of Empathy

According to an explanation by Lazarus (1991) [41], empathy refers to the ability to process or share the emotions of others and the process of sharing. Emotional empathy is viewed as the centre of the human "moral emotion system" [42] because seeing the misfortune of others evokes a personal empathic response to show concern for others, and this empathy stimulates behaviours to assist the unfortunate [43]. Furthermore, some studies have confirmed that empathy induces donation behaviours [44,45]. Empathy is a crucial prosocial capability that represents the ability to care for individuals who have encountered misfortune [21]. Additionally, some scholars believe that empathy constitutes the sympathy of a donor toward a specific donation recipient [46]. Therefore, different charitable activities prompt empathy among consumers, and thus produce different response behaviours.

Xie et al. (2015) [21] confirmed that empathy interferes with consumer perceptions of the influence of CSR on consumer response behaviours. Empathy also mediates the relationship between moral identity and charitable donations [45]. The promotion of social welfare on the websites of the four major convenience stores of Taiwan encourages the public to engage in charity work and provides a convenient donation platform for the public, thereby evoking empathy responses to help others among the public. However, the present study believed that responses of consumer empathy are more beneficial to the charitable activities of CRM than to the donation platform services of convenience stores. Because Taiwan is a collectivist society, people are inclined to express "other-focus" emotions, which are linked to others in society—including close friends—and achieve consistency in terms of solidarity, harmony, and connections with others [47]. Since CRM constitutes a joint donation by firms and consumers, it easily generates empathic responses among consumers and encourages consumers to believe that they and firms are on the same side. By contrast, for donation platform services, firms only provide a platform for consumers to demonstrate their compassion; the actual donors are the consumers. This can easily lead to consumers believing that firms are on a different side, and cause perceptions of suspicion and mistrust of corporate manipulation of charity issues [2]. Thus, the present study proposed that consumer empathy and corporate CSR activities jointly influence the responses of consumers to the strategic CSR of firms. Accordingly, the following hypothesis was proposed.

Hypothesis 1. *Based on various CSR activities, consumer empathy positively influences consumer responses to strategic CSR.*

    Hypothesis 1a (H1a). *Consumer empathy positively influences consumer evaluations of strategic CSR.*

    Hypothesis 1b (H1b). *Consumer empathy positively influences consumer purchase intentions toward strategic CSR products.*

2.3. Mediating Role of Two Dimensions of Moral Identity

Aquino and Reed (2002) [48] believed that moral identity represents a network of an individual's moral characteristics, goals, and behaviours, and that in this linked network, the strength of moral connections reflects the degree of self-importance of individual moral identities. The two dimensions

of moral identity, namely internalization and symbolization, are consistent with the internal (private) and external (public) aspects of the self [49]. Individuals who consider themselves of having high moral identity internalization devote efforts to moral behaviour, including charitable behaviour [50]. Alternatively, moral identity symbolization indicates that an individual intends to convey their personal moral identity to the outside world through personal behaviours. Explicit behaviour is adopted to gain the recognition and praise of others; in other words, individuals with "high" moral identity symbolization are inclined to convey personal goals or ideas for others to know, whereas those with "low" moral identity symbolization are less prone to devoting efforts to such public expression [49].

(A)   Mediating effect of moral identity internalization

In the interaction model of social cognitive theory [51], cognition, behaviour, and other factors related to people and the environment have bidirectional influences. Individuals' actions or changes are rooted in social systems, causing their actions to be influenced by the structure of the society. In a collectivist environment, the moral values of an individual are gradually influenced; in other words, moral values are equivalent to cultural values and are gradually shaped by environmental influence [52]. In Chinese society, the moral identity internalization of an individual is cultivated by traditional Confucian thought, which emphasizes benevolence as the basic principle of humanity. Furthermore, individuals in Chinese society maintain self-consistency according to their own moral values and treat others in a mutually reciprocal manner [53]. Moral identity is potential social identity and a part of an individual's social self-schema [48]. Consumers sometimes have ethical misgivings regarding CRM advertisements [33]; for instance, some CRM advertisements are considered "gimmicks". Therefore, some consumers wish to separate donations from purchase behaviours because purchase behaviours are beneficial to firms and donation behaviours support charity organizations [54]. Studies have confirmed that CRM positively influences the attitudes of consumers toward sponsoring firms and products linked with causes [37], as well as brand selection [33] and purchase intention [37]. However, when consumers believe that firms are motivated to use CRM as a means of exploiting consumers, CRM can generate negative outcomes [34,54].

Studies have suggested that empathy constitutes the ability and sense of most consumers to identify people with morals [55]. Studies have also confirmed that moral identity and empathy are positively correlated [56], and that empathy promotes moral behaviour [44]. People with high moral identity extend their self-expectations to others [57] and exhibit high concern for others [58]. Therefore, people with higher moral identity have stronger identification and perspective-taking abilities [48], which are the bases of empathy [45]. Studies have found that moral emotions are different from basic emotions (e.g., happiness, joy, and surprise) because moral emotions connect individuals with external objects and events such as the welfare of society and others. Because CRM links consumer consumption with charitable donations [22], in Chinese society, where the interdependent self-construal is more prominent [59], the affective role played by empathy combined with identification should exert an interaction effect on charitable behaviour.

Because the four major convenience stores in Taiwan promote their charitable activities on their official websites by encouraging the public to engage in charity work, consumers scrutinize the possible motives behind such advertisements because they consider such advertisements to be sales promotions [60]. In other words, mistrust of corporate motives among consumers generates poor corporate evaluations [35]. Therefore, even if consumers exhibit emotional responses to the charitable activities of firms, they may adopt different attitudes toward charitable activities in terms of identification, which influences their responses to corporate philanthropy. Studies have found that in Chinese society, where a collectivist mindset dominates, the moral identity internalization of consumers influences the intention to purchase fair trade products [61]. In addition, Western research has proven that moral identity internalization influences purchase intention with respect to CRM [20].

Therefore, this study proposed that consumer empathy influences the responses of consumers to strategic CSR through moral identity internalization, and proposed the following hypothesis.

Hypothesis 2. *Consumer empathy positively influences consumer responses to strategic CSR through moral identity internalization.*

Hypothesis 2a (H2a). *Consumer empathy positively influences consumer evaluations of strategic CSR through moral identity internalization.*

Hypothesis 2b (H2b). *Consumer empathy positively influences consumer purchase intentions toward strategic CSR products through moral identity internalization.*

(B)   Mediating effect of moral identity symbolization

Various studies of moral identity internalization and symbolization have discussed their independent direct influences on prosocial behaviour [48,55,57]. Winterich, Mittal, and Aquino (2013) [59] found that the effect of recognition on prosocial behaviour was most prominent in individuals with high moral identity symbolization. Yen et al. (2017) [61] found that moral identity symbolization interfered with the collectivist mindsets of consumers in their purchase intention toward fair trade products, and this interference effect was particularly pronounced in individuals with high moral identity symbolization. Many studies related to past charitable behaviours have observed influence only from moral identity internalization [20,21,45], possibly because in Western cultures, the effect of symbolization is not significant. Therefore, the present study aimed to determine the potential influence of moral identity symbolization in Chinese society through a literature review, and found that the four major convenience stores in Taiwan use their official websites to communicate CSR activities, thereby enhancing their visibility; explicit behaviours exhibited through CSR efforts conform to the moral identity symbolization of individuals [49].

The four major convenience stores in Taiwan strive to use unique convenient services to promote compassion among the public and public concern for society, and convey their efforts toward social welfare. From a corporate perspective, the charity, change donations, and CRM of convenience stores are aspects of social welfare and CSR. However, from consumers' perspective, firms evoke consumer empathy because empathy not only is a compassionate response to others' misfortunes but also involves sharing positive emotions [41]. Alternatively, from the corporate self-interest perspective, firms prefer promotional activities that can increase corporate revenue. By contrast, consumers wish for firms to engage in purely charitable activities that tend toward altruism without direct returns, or in other words, nonreciprocal activities [14]. However, according to research, even if consumers classify CSR motives as self-interest motives, if a firm also fulfils its CSR, consumer evaluations of the firm are not influenced [62].

Regarding the identification process, because Taiwan has a collectivist culture, interdependent people take into account social and nonsocial ideas as well as possible influences on other relevant individuals in the environment when forming opinions. Therefore, people's behaviours are situational and descriptions by individuals involve the environment, particularly with respect to self, which is constructed by interdependence; expressions of emotions and motives are shaped and controlled by the responses of others [59]. In a collectivist culture, seeing others' misfortune evokes a personal empathic response to care about others [43], and studies have indicated that Chinese people are "situation oriented" and place particular emphasis on "face work". In some situations, behaviours are deliberately performed by individuals to encourage others to form certain impressions of said individuals [63]. Moral identity symbolization constitutes the intention of an individual to convey his or her individual moral identity views to the outside world through individual behaviours [49]. Therefore, the present study posited that moral identity symbolization strengthens the mediating effect of empathy; the following hypothesis was proposed accordingly.

Hypothesis 3. *Consumer empathy positively influences consumer responses to strategic CSR through moral identity symbolization.*

    Hypothesis 3a (H3a). *Consumer empathy positively influences consumer evaluations of strategic CSR through moral identity symbolization.*

    Hypothesis 3b (H3b). *Consumer empathy positively influences consumer purchase intentions toward strategic CSR products through moral identity symbolization.*

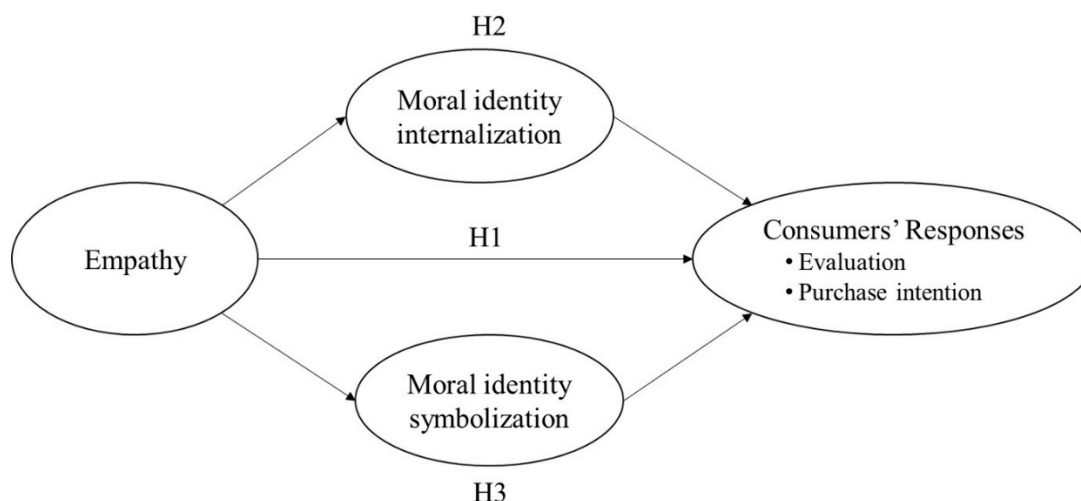The conceptual framework of this study consisting of all the aforementioned hypotheses is shown in Figure 1.

Figure 1. The conceptual framework.

3. Methods

3.1. Situational Design and Data Collection Methods

The present study compared convenience stores that engaged in the charitable activities of "donation platform" services and "CRM". Two store types were named "X convenience store" and "Y convenience store". X convenience store represented a situation where only consumers donated and firms only provided platform services, whereas Y convenience store represented a situation where each time a consumer purchased a specific product, the firm cooperated by donating a specific proportional amount, and thus both firm and consumer donated. The present study assumed that the stores in both situations had performed the behaviours that they had claimed to have performed, namely to transfer donations to charities and socially vulnerable groups. Because the present study aimed to determine whether consumers held different views toward different charitable activities, each respondent was asked to provide responses to both stores, including evaluations and purchase intentions with respect to the charitable activities of convenience stores. When distributing the questionnaires, the respondents were first asked to notice the characteristics of both convenience stores. The description of X convenience store stated that over many years, the store had used its many retail store locations to devote efforts to encourage the public to engage in charity work, thereby playing a vocal role, and had used the provision of convenient donation platforms to customers as proof of its participation in public welfare. Y convenience store used practical actions to express their concern for socially vulnerable groups; in this situation, customers purchased specific products from convenience stores (e.g., ice cream or coffee at NT$45). Each time a customer made a purchase, the convenience store donated NT$5, and thus store and customer were jointly donating to social welfare. Subsequently, respondents provided independent responses to X and Y convenience stores (including questions such as "Would your evaluation of this charitable activity and the charitable activity of the convenience

store influence your purchase intention at this store?"). After the situational design portion of the questionnaire had been completed, the respondents answered questions regarding empathy and moral identity in sequence, followed by questions on statistical demographic variables.

Because the primary participants of the present study were general consumers, any individuals with consumer experience at convenience stores were within the survey scope of the present study. The questionnaire was distributed using a convenient sampling method at university campuses and their surrounding convenience stores in four regions spanning southern to northern Taiwan. The survey began from September 2016 to December 2016. A valid sample of 332 responses was collected; men accounted for 49.4% of the sample and women accounted for 50.6%. The respondents were primarily aged 20–24 years (20.8%), followed by 30–34 years (13.0%) and 35–39 years (12.3%).

3.2. Variable Measurement and Reliability Analysis

The constructs used in the present study have been extensively investigated and tested by previous studies. For the empathy construct, the present study referenced Eisenberg et al. (2004) [42], Lazarus (1991) [41], and Xie et al. (2015) [21] to devise a scale consisting seven question items. For the moral identity constructs, the present study adopted the 10-item Self-Importance of Moral Identity Scale used in Aquino and Reed (2002) [48], with five question items each for the internalization and symbolization of moral identity (see Appendix A). A 7-point Likert scale was used for all item responses. Possible responses ranged from 1 to 7 representing strongly disagree to strongly agree, respectively.

For consumer responses, because consumers patronize convenience stores primarily for their convenience, the present study investigated other reasons. Past studies on consumer responses have examined positive and negative word-of-mouth, affiliation, investment, complaints, and boycotts [21], preferences for promotional methods [64], evaluations on corporations [31,32], and purchase intentions [20]. Therefore, the present study defined consumer responses as evaluations on certain corporations and purchase intentions for specified products. For evaluations on the corporations, the scale used by Winterich and Barone (2011) [64] was consulted for three question items that were scored with a 7-point Likert scale. The questions ranged from 1 to 7 and consisted of answers from "very bad/very negative/dislike very much" to "very good/very positive/like very much". Similarly, "purchase intention" was measured by four question items derived from White et al. (2012) [65]. These were also scored on a 7-point Likert scale ranging from 1 to 7 consisting of answers from "strongly disagree" to "strongly agree".

To ensure the reliability of the questionnaire, a pretest was conducted on 30 university students, after which question items with an item-total correlation coefficient lower than 0.3 were eliminated. The final version of the questionnaire exhibited a Cronbach's $\alpha > 0.7$ for all constructs, indicating satisfactory reliability (Table 1).

Table 1. Correlations, summary statistics, and internal consistency.

Constructs	(1)	(2)	(3)	(4)	(5)	(6)		Mean	SD
1. Empathy	**0.720**							5.448	0.780
2. MII	0.382 **	**0.750**						5.729	0.812
3. MIS	0.350 **	0.341 **	**0.724**					4.565	1.049
4. XEV	−0.086	0.029	−0.015	**N.A.**				4.525	1.492
5. XPI	0.059	−0.001	0.105	0.583 **	**N.A.**			3.681	1.363
6. YEV	0.168 **	0.358 **	0.143 **	0.015	0.261 **	**0.837**		6.158	0.989
7. YPI	0.292 **	0.256 **	0.340 **	0.092	−0.039	0.559 **	**0.875**	5.601	1.276
8. α	0.732	0.730	0.718	0.930	0.930	0.871	0.925		

Diagonal elements (in bold) are $\sqrt{\text{AVE}}$ (rooted average variance extracted). MII moral identity internalization, MIS moral identity symbolization, EV evaluation, PI purchase intention, SD standard deviation, N.A. not available. ** denotes $p < 0.01$.

4. Results

Data analysis was conducted in three parts. Following the two-step approach proposed by Anderson and Gerbing (1988) [66], confirmatory factor analysis was first conducted to evaluate the quality of the measurement model by examining the reliability and validity of each construct. H1 was then tested by assessing the structural model. AMOS Version 21.0 was employed to assess both the measurement and structural models. Finally, bootstrapping was employed to confirm the indirect effects of moral identity internalization and symbolization proposed in H2 and H3. The results are detailed in the following sections.

4.1. Measurement Model

Table 1 displays the correlations, summary statistics, and internal consistency estimates among the constructs. The Cronbach's alpha values of the measured constructs (range, 0.732 to 0.925) met the criterion proposed by Nunnally (1978; i.e., higher than 0.70) [67]. The composite reliability of the scales of the four constructs in Table 2 range from 0.758 to 0.929, which is within the acceptable range recommended by Fornell and Larcker (1981) [68]. The reliability analysis results indicate that the measures of all the constructs were reliable.

Table 2. Results of confirmatory factor analysis.

	t-Value	Factor Loadings	CR	AVE
Empathy			0.843	0.519
When I see someone being take advantage of, I feel kind of protective toward them.	12.683	0.659		
When I see someone being treated unfairly, I sometimes feel pity for them.	16.722	0.808		
I often have tender, concerned feelings for people less fortunate than me.	14.918	0.745		
Sometimes I feel sorry for other people when they are having problems.	14.157	0.717		
I am often quite touched by things that I see happen.	12.765	0.663		
Moral Identity Internalization			0.790	0.563
It would make me feel good to be a person who has these characteristics.	17.222	0.853		
Being someone who has these characteristics is an important part of who I am.	15.829	0.798		
I strongly desire to have these characteristics.	10.495	0.571		
Moral Identity Symbolization			0.758	0.524
The types of things I do in my spare time (e.g., hobbies) clearly identify me as having these characteristics.	16.849	0.887		
The kinds of books and magazines that I read identify me as having these characteristics.	13.622	0.732		
The fact that I have these characteristics is communicated to others by my membership in certain organizations.	8.862	0.498		
Evaluation			0.875	0.701
Bad/good	19.704	0.893		
Negative/positive	18.896	0.868		
Unfavorable/favorable	15.222	0.744		
Purchase Intention			0.929	0.766
I would be likely to purchase this product.	20.564	0.891		
I would be willing to buy this product.	22.901	0.948		
I would likely make this product one of my first choices in this product category.	21.004	0.902		
I would exert a great deal of effort to purchase this product.	15.717	0.747		

CR composite reliability, AVE average variance extracted.

The discriminant validity of the constructs was assessed through two methods. The average variance extracted (AVE) of each construct was calculated and compared with the correlation coefficient between each pair of constructs. According to Fornell and Larcker (1981) [68], discriminant validity is supported if the square of the correlation coefficient is less than the AVE. Adherence to this rule was verified by comparing the AVE values (range, 0.720 to 0.875) with the correlation coefficients (range, 0.143 to 0.583) for each pair of constructs, as shown in Table 1.

The results of the confirmatory factor analysis are presented in Table 2. The findings indicate that the measurement model fit the data well (χ^2 = 271.002, degrees of freedom [*df*] = 125, χ^2/df = 2.168, goodness-of-fit index [GFI] = 0.920, normed fit index [NFI] = 0.922, comparative fit index [CFI] = 0.956,

root mean square error of approximation [RMSEA] = 0.059). The factor loadings of all the scale items were almost all greater than 0.5 (range, 0.498 to 0.948) and significant at the level of 0.001. Thus, the convergent validity of the measurement items was confirmed in accordance with the criteria set by Anderson and Gerbing (1988) [66].

4.2. Structural Model

According to the results of a paired sample *t*-test, consumer evaluations (t = −19.064, *p* < 0.001) and purchase intentions (t = −19.657, *p* < 0.01) toward X convenience store (platform service) and Y convenience store (CRM) differed significantly. The mean evaluation (M = 6.158) and mean purchase intention (M = 5.601) toward CRM were higher than the evaluation (M = 4.525) and purchase intention (M = 3.681) toward platform service. However, the relevant analysis results shown in Table 1 revealed that all correlation coefficients for moral identity internalization and symbolization were exceedingly low for evaluation, purchase intention, and empathy toward X convenience store and did not reach significance. A structural equation modelling (SEM) path analysis of X convenience store was not expected to reach significance; thus, the present study performed a structural model analysis only for Y convenience store.

SEM was used to evaluate the fit of the research model. The fit indicators calculated were chi-squared to degrees of freedom ratio (χ^2/df), goodness of fit index (GFI), adjusted goodness of fit index (AGFI), comparative fix index (CFI), and root mean square error of approximation (RMSEA). Results were χ^2/df = 2.702, GFI = 0.928, AGFI = 0.895, CFI = 0.937, and RMSEA = 0.072.

Regarding the model with the dependent variable as evaluation and independent variable as empathy, results were χ^2/df = 2.702, GFI = 0.928, AGFI = 0.895, CFI = 0.937, and RMSEA = 0.072. In addition, when the model with the dependent variable as purchase intention and independent variable as empathy, results were χ^2/df = 2.194, GFI = 0.932, AGFI = 0.904, CFI = 0.961, and RMSEA = 0.006.

This indicated that all fit indicators were ideal. Subsequently, to determine the SEM path coefficients, the analysis results of the present study are summarized in Table 3. The path coefficient of empathy to evaluation was 0.079 and did not reach significance (*P* = 0.562), whereas that of empathy to purchase intention was 0.337 and reached significance (*P* = 0.039). Thus, H1a was not supported but H1b was supported.

Table 3. SEM Path Analysis.

		Estimate	S.E.	C.R.	*P*
Dependent Variable = Evaluation					
Empathy ➔	MIS	0.732	0.108	0.777	***
Empathy ➔	MII	0.730	0.079	0.209	***
MIS ➔	YEV	0.096	0.064	1.488	0.137
MII ➔	YEV	0.314	0.108	2.912	0.004
Empathy ➔	YEV	0.079	0.136	0.58	0.562
Dependent Variable = Purchase Intention					
Empathy ➔	MIS	0.737	0.108	6.809	***
Empathy ➔	MII	0.729	0.079	9.202	***
MIS ➔	YPI	0.345	0.079	4.383	***
MII ➔	YPI	0.129	0.127	1.017	0.309
Empathy ➔	YPI	0.337	0.164	2.063	0.039

MII moral identity internalization, MIS moral identity symbolization, YEV evaluation on Y convenience store, YPI purchase intention to Y convenience store goods. *** denotes *p* < 0.001.

4.3. Indirect Effects of Moral Identity Internalization and Symbolization

To further confirm the mediating roles of moral identity internalization and symbolization, bootstrapping was employed to examine the indirect effects of these factors because bootstrapping is more powerful than the Sobel test and the causal step approach to testing intervening variable effects [69–71]. According to the suggestion of Hayes (2009) [69], bootstrapping was performed to generate a sample of 5000 observations to derive percentile-based confidence intervals (CIs) (Table 4). If a zero value is not between the lower and upper confidence limits, then the indirect effect is significant with 95% confidence.

As shown in Table 4, for evaluation, neither the percentile-based nor bias-corrected confidence interval passed through 0 (0.058 to 0.461 and 0.063 to 0.471, respectively). Thus, the mediating effect of moral identity internalization was confirmed and H2a was supported. By contrast, the confidence intervals for purchase intention passed through 0 (-0.116 to 0.309 and -0.109 to 0.315), and thus H2b was not supported. For the mediating effect of moral identity symbolization, the confidence intervals for evaluation passed through 0 (-0.027 to 0.210 and -0.036 to 0.200), and thus H3a was not supported. By contrast, for purchase intention, neither the percentile-based nor bias-corrected confidence interval passed through 0 (0.11 to 0.508 and 0.099 to 0.476), and thus H3b was supported.

Table 4. Bootstrapping indirect effects.

Mediation Effect	Product of Coefficients			Bootstrap 5000 Times Confidence Interval			
				Bias-Corrected CI		Percentile CI	
	Estimate	SE	Z-Value	Lower	Upper	Lower	Upper
Empathy ➔ MII ➔ YEV	0.229	0.104	2.202	0.058	0.461	0.063	0.471
Empathy ➔ MII ➔ YPI	0.094	0.107	0.879	-0.116	0.309	-0.109	0.315
Empathy ➔ MIS ➔ YEV	0.070	0.059	1.186	-0.027	0.210	-0.036	0.200
Empathy ➔ MIS ➔ YPI	0.254	0.097	2.619	0.11	0.508	0.099	0.476

MII moral identity internalization, MIS moral identity symbolization, YEV evaluation on Y convenience store, YPI purchase intention to Y convenience store goods.

5. Conclusions and Recommendations

5.1. Discussion

The present study aimed to understand whether differences existed between consumer views of the charitable activities of CRM and platform services. After empirical research, it showed that the evaluations and purchase intentions of consumers toward CRM were significantly higher than those toward platform services, indicating that consumers had more favourable responses to the charitable activities of CRM. Because the greatest difference between these two activities was in "whether the firm itself donated", it was inferred that consumers may have had a lower degree of identification with convenience stores that merely undertook donation platform activities. Thus, if convenience stores continually claim that they donate to social welfare, to prevent consumers from developing an impression of corporate hypocrisy, stores must be particularly careful of consumers becoming aware that it is the consumers themselves contributing donations and not the stores [39].

According to the results of a path analysis, the path coefficient of empathy to evaluation did not reach significance, thereby indicating that consumer empathy did not have a direct effect on the evaluation of CSR activities. However, the path coefficient of empathy to purchase intention reached significance, indicating that CSR activities generated a halo effect; that is, empathy had a direct effect on purchase intention for products derived from CSR activities, which in turn verified the results of previous studies [72]. Regarding the mediating effect of moral identity on evaluation, moral identity internalization had a mediating effect, thereby indicating that moral identity internalization had a full mediation effect on the relationship between empathy and evaluation; that is, empathy influenced evaluations of CSR activities through moral identity internalization. This notable finding

shows that consumers initially had empathic responses to CSR activities, and subsequently used moral identity internalization to judge whether the activity corresponded with their personal moral characteristics (e.g., generosity, benevolence, caring for others, and helping others), thereby resulting in evaluations of CSR activities. By contrast, for purchase intention, moral identity internalization did not have a mediating effect; therefore, empathy had only a direct effect on purchase intention. This result revealed that consumers' empathic responses to CSR activities directly generated purchase intention. Because studies have argued that only a small number of consumers consider whether a firm has fulfilled their CSR when purchasing goods [11], the present study concluded that when consumers purchase CSR products, the influence of moral emotions may be greater than that of cognitive considerations, and thus the present study recommends that other variables be explored in depth in the future.

Moral identity symbolization did not have a mediating effect on evaluation; however, moral identity symbolization had a significant mediating effect for purchase intention. This may be a result of Taiwan being a collectivist society and the Chinese self essentially being embedded in a social network [52]. Because purchase intention further leads to explicit behaviours, moral identity symbolization is preferably conveyed to the outside world through personal behaviours [49]. In addition, Chinese people particularly emphasize "face work" and display deliberate behaviours to others [63]; thus, the results of the present study confirmed the characteristics of Chinese society.

5.2. Theoretical Contributions

Using the donation platforms and CRM of the four major convenience stores in Taiwan, the present study examined the influence of consumer empathy on consumer responses to CSR activities, proposed two dimensions of moral identity as mediating variables, and separately constructed two theoretical models. Through empirical research, the present study verified that the proposed theoretical framework can measure consumer responses to strategic CSR. This was a novel theoretical exploration of the relationship between consumer emotions and cognition with strategic CSR.

A portion of the theoretical framework in the present study was extended from a study by Yen et al. (2017) [61] that examined the different roles played by moral identity internalization and moral identity symbolization in Chinese society. Research has confirmed that consumer empathy influences consumer evaluations of strategic CSR through moral identity internalization, and consumer empathy influences consumer purchase intentions toward strategic CSR through moral identity symbolization; this was a contribution to moral identity theory. Furthermore, empirical studies have found that the influence of moral identity symbolization on charitable donation behaviour was not significant [45]. However, the present study discovered that moral identity symbolization had a mediating effect on empathy and responses to CSR activities; this was a finding in Chinese society that fills an empirical research gap in moral identity theory. Additionally, studies have explored that empathy is a mediating variable between moral identity and charitable donation behaviour [45]. The present study confirmed that moral identity was a mediating variable between consumer empathy and responses (evaluations and purchase intention for products) and CSR activities. Studies have indicated that empathy and moral identity are positively correlated [72], and the present study further found that empathy influences moral identity. This was a major contribution to moral emotion and identity theory.

5.3. Practical Contributions and Recommendations

The present study found that the dimensions of moral identity internalization and symbolization yielded different results in empathy and consumer response behaviours to strategic CSR. Thus, firms that wish to enhance consumer evaluations of strategic CSR are recommended to begin by evoking moral identity internalization among consumers. According to previous studies, in addition to long-term personal moral values, moral identity also includes inducing the causes of the current situation [55]. Therefore, strategic CSR activities can emphasize concern for society and their assistance to socially vulnerable groups and exhibit kind and amiable traits of the firm to enhance evaluations of

strategic CSR by individuals with high moral identity internalization. Additionally, firms that wish to enhance the purchase intentions of consumers toward strategic CSR products are recommended to begin by evoking moral identity symbolization among consumers. For instance, for individuals with high moral identity symbolization, firms can use various methods of public praise to cause individuals with high moral identity symbolization to feel that they have "face" in groups because of their purchasing behaviours, and thus such individuals become more willing to exhibit prosocial behaviour [61].

The empirical results of the present study revealed that consumer responses to the CRM activities of convenience stores were distinctly more favourable than responses to donation platforms. Consumers generally believed that "the sincerity of convenience stores can only be felt when they are donating alongside consumers", and some consumers stated that they liked "to see convenience stores that exhibit the action of donating, rather than merely encouraging consumers to donate". Thus, it is recommended that convenience stores implement more CRM by allowing consumers to purchase products while the stores donate certain proportional amounts, thereby enabling consumers to feel that stores are collaborating with them to make charitable donations and reducing suspicion among consumers that firms are motivated purely by profit. This increases consumer trust in firms and achieves a win-win situation. Additionally, "change donation" is a charitable activity used by all four major convenience stores in Taiwan; firms do not donate but believe that they have assisted several socially vulnerable groups and continually exaggerate their actions, as if the convenience store has spared no effort in this area of CSR. This aspect is ethically controversial and raises consumer suspicions toward CSR. In addition, some consumers feel that "this is a self-interested behaviour and does not give a favourable impression. Actual actions are more important than providing a platform". However, the public does not know whether firms genuinely transfer donations. The same uncertainty exists in all convenience stores; however, in terms of CSR communication strategies, CRM certainly has an advantage because it causes consumers to feel that convenience stores are participating with consumers in charitable actions. Thus, firms must revise their CSR communication practices. To promote change donation-related activities, convenience stores are recommended to highlight consumer contributions and emphasize that they are providing donation platform services. In this manner, consumer perceptions of corporate hypocrisy can be mitigated and positive affirmation by consumers can be achieved. Additionally, the present study recommends that firms strengthen their CSR communication strategies and activate the moral identity of consumers through factual, sincere, understandable, and appropriate communication messages. When conducting charitable activities, firms can link to issues related to morals and use effective communication to enhance positive emotions, particularly empathy, among consumers.

5.4. Study Limitations and Suggestions for Future Research

The present study focused on the strategic CSR activities of convenience stores, and thus determining whether strategic CSR in other industries will produce the same outcomes is impossible. Accordingly, subsequent studies are recommended to conduct in-depth investigations and comparisons involving other industries. The present study found that in the situation involving CRM, empathy influenced moral identity, thereby influencing the response behaviours of consumers. Studies have argued that moral identity influenced empathy, and thus in turn influenced charitable donation behaviour [45]; therefore, subsequent studies should continue to explore whether empathy and moral identity are mutually influential variables and conduct in-depth investigation into other possible situational variables. Finally, because moral identity internalization and symbolization differently influence consumer responses to strategic CSR, underlying causes warrant further examination.

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Appendix A. Self-Importance of Moral Identity Scale and Instructions (Aquino and Reed 2002)

Listed alphabetically below are some characteristics that might describe a person:
Caring, Compassionate, Fair, Friendly, Generous, Helpful, Hardworking, Honest, Kind.
The person with these characteristics could be you or it could be someone else. For a moment, visualize in your mind the kind of person who has these characteristics. Imagine how that person would think, feel, and act. When you have a clear image of what this person would be like, please indicate your agreement with each statement below.

(1)　It would make me feel good to be a person who has these characteristics. (I)
(2)　Being someone who has these characteristics is an important part of who I am. (I)
(3)　I often wear clothes that identify me as having these characteristics. (S)
(4)　I would be ashamed to be a person who had these characteristics. (I/R)
(5)　The types of things I do in my spare time (e.g., hobbies) clearly identify me as having these characteristics. (S)
(6)　The kinds of books and magazines that I read identify me as having these characteristics. (S)
(7)　Having these characteristics is not really important to me. (I/R)
(8)　The fact that I have these characteristics is communicated to others by my membership in certain organizations. (S)
(9)　I am actively involved in activities that communicate to others that I have these characteristics. (S)
(10)　I strongly desire to have these characteristics. (I)

Note. I = Internalization item; S = Symbolization items; R = Reverse coded.

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